



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 109 Dispur, Saturday, 18th February, 2023, 29th Magha, 1944 (S. E.)

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

LEGISLATIVE DEPARTMENT : : : LEGISLATIVE BRANCH

## NOTIFICATION

The 18th February, 2023

**No. LGL.259/2022/50.**— The following Act of the Assam Legislative Assembly which received the assent of the Hon'ble Governor of Assam on 15th February, 2023 is hereby published for general information.

### ASSAM ACT NO. XXI OF 2023

(Received the assent of the Governor on 15th February, 2023)

**THE ASSAM TAXATION (PROCEDURE FOR  
ROUNDING OFF) (REPEALING) ACT, 2022**

## AN ACT

to repeal the Assam Taxation (Procedure for Rounding off) Act,  
1971.

**Preamble**

Whereas it is expedient to repeal the Assam Taxation (Procedure for Rounding off) Act, 1971;

**Assam Act  
No. XVIII  
of 1971**

It is hereby enacted in the Seventy-third Year of the  
Republic of India as follows:-

**Short title,  
extent and  
commencement**

1. (1) This Act may be called the Assam Taxation (Procedure for Rounding off) (Repealing) Act, 2022.
- (2) It extends to the whole of the State of Assam.
- (3) It shall come into force at once.

**Repeal and  
savings**

2. (1) The Assam Taxation (Procedure for Rounding off) Act, 1971 is hereby repealed.
- (2) Notwithstanding such repeal under section 2, the validity or effect or consequence of anything already done or suffered or any right, title, obligation or liability already acquired, accrued or incurred or any remedy or proceeding in respect of any such right, title, obligation or liability or penalty, claim or demand etc. already enforced under the Act so repealed, shall be deemed to have been validly done or taken or passed under the corresponding provisions of the Act, so repealed.

**Assam Act  
No. XVIII  
of 1971**

**GEETANJALI DAS SAIKIA,**

Secretary to the Government of Assam,  
Legislative Department, Dispur, Guwahati-6.